



February 2, 2007

HOUSE BILL No. 1327

DIGEST OF HB 1327 (Updated January 29, 2007 7:53 pm - DI 92)

Citations Affected: IC 6-3.5; noncode.

Synopsis: Tax exemption for antique motor vehicles. Exempts antique motor vehicles from the motor vehicle excise surtax and the wheel tax.

Effective: January 1, 2008.

Saunders, Reske

January 16, 2007, read first time and referred to Committee on Ways and Means.
February 1, 2007, reported — Do Pass.

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HB 1327—LS 6586/DI 92+



February 2, 2007

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1327

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3.5-4-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 2. (a) The county
3 council of any county may, subject to the limitation imposed by
4 subsection (c), adopt an ordinance to impose an annual license excise
5 surtax at the same rate or amount on each motor vehicle listed in
6 subsection (b) that is registered in the county. The county council may
7 impose the surtax either:
8 (1) at a rate of not less than two percent (2%) nor more than ten
9 percent (10%); or
10 (2) at a specific amount of at least seven dollars and fifty cents
11 (\$7.50) and not more than twenty-five dollars (\$25).
12 However, the surtax on a vehicle may not be less than seven dollars and
13 fifty cents (\$7.50). The county council shall state the surtax rate or
14 amount in the ordinance which imposes the tax.
15 (b) **Except as provided in section 17 of this chapter**, the license
16 excise surtax applies to the following vehicles:
17 (1) Passenger vehicles.

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1 (2) Motorcycles.

2 (3) Trucks with a declared gross weight that does not exceed
3 eleven thousand (11,000) pounds.

4 (c) The county council may not adopt an ordinance to impose the
5 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to
6 impose the wheel tax.

7 (d) Notwithstanding any other provision of this chapter or
8 IC 6-3.5-5, ordinances adopted by a county council before June 1,
9 1983, to impose or change the annual license excise surtax and the
10 annual wheel tax in the county remain in effect until the ordinances are
11 amended or repealed under this chapter or IC 6-3.5-5.

12 SECTION 2. IC 6-3.5-4-17 IS ADDED TO THE INDIANA CODE
13 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
14 **JANUARY 1, 2008]: Sec. 17. An antique motor vehicle (as defined**
15 **in IC 9-13-2-3) that is registered under IC 9-18-12 is exempt from**
16 **the surtax imposed under this chapter.**

17 SECTION 3. IC 6-3.5-5-4 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 4. A vehicle is
19 exempt from the wheel tax imposed under this chapter if the vehicle is:

20 (1) owned by this state;

21 (2) owned by a state agency of this state;

22 (3) owned by a political subdivision of this state;

23 (4) subject to the annual license excise surtax imposed under
24 IC 6-3.5-4; ~~or~~

25 (5) a bus owned and operated by a religious or nonprofit youth
26 organization and used to haul persons to religious services or for
27 the benefit of their members; ~~or~~

28 **(6) an antique motor vehicle (as defined in IC 9-13-2-3) that**
29 **is registered under IC 9-18-12.**

30 SECTION 4. [EFFECTIVE JANUARY 1, 2008] (a) **IC 6-3.5-4-17,**
31 **as added by this act, applies to registration years beginning after**
32 **December 31, 2007.**

33 (b) **IC 6-3.5-4-2 and IC 6-3.5-5-4, both as amended by this act,**
34 **apply to registration years beginning after December 31, 2007.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1327, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

CRAWFORD, Chair

Committee Vote: yeas 18, nays 4.

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